IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Nicol et al. Docket No.: P1922US

Application No..: 10/582,834 Group Art Unit: 2614

Filed: June 14, 2006 Examiner: Paul Disler

Conf. No.: 7587

For: ACOUSTIC SYNTHESIS AND SPATIALIZATION METHOD

RESPONSE TO NON-FINAL OFFICE ACTION OF MAY 12, 2009

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

The following amendment is responsive to the Non-Final Office Action mailed May 12, 2009. Please amend the application as follows.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 8 of this paper.